



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.284

AMARAVATI, MONDAY, MARCH 6, 2023

G.3638

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-  
CERTAIN AMENDMENTS TO G.O.Ms.No.588, REVENUE (CT-II)  
DEPARTMENT, DATED: 12.12.2017.

*[G.O.Ms.No.94, Revenue (Commercial Taxes), 6<sup>th</sup> March, 2023.]*

**NOTIFICATION**

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments further to amend the notification issued in Go.Ms.No.588, Revenue (CT-II) Department, dated 12.12.2017, namely:-

**AMENDMENT**

In the said notification, in paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely: -

“(iv a) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as an ‘educational institution’ for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”

2. This notification shall be deemed to come into force with effect from the 01<sup>st</sup> March, 2023.

**N. GULZAR,**  
*Secretary to Government (CT) Finance.*

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